

Mr. Speaker, Richard "Dick" Abbey has been an outstanding attorney in Sonoma County for 40 years. He is respected and held in high esteem by his peers, which is reflected in this honor he has received from the Sonoma County Bar Association. It is therefore appropriate that we honor him today.

ON THE PASSING OF
CONGRESSMAN IKE SKELTON

HON. CHARLES B. RANGEL

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, October 30, 2013

Mr. RANGEL. Mr. Speaker, my sincere condolences go out to the family and loved ones of my dear friend and colleague, Congressman Ike Skelton, a man whose contributions to this country reflected his devotion to service and his love for this nation.

Ike's passing is one that hits close to home as I reflect on the 34 years he spent in Congress, representing the state of Missouri, and building his reputation as an expert in military defense. As Chairman of the Armed Services Committee, Ike showed a great concern for those who fought to defend, and was recognized by the U S Navy Memorial Foundation for his support of the navy and military during his years in Congress. Offering words of advice, and showing a genuine sense of care for humanity, Ike was a mentor and a friend, advocating for those who dedicated their lives to serve their community and this country.

To lose yet another leader who embodied the spirit of selflessness and compassion towards his work and the people he served, is deeply saddening. Although words cannot help to ease the loss we bear, may we all take comfort in knowing that Congressman Skelton lived a life that will forever be remembered in our hearts.

INTRODUCTION OF THE BIPARTISAN STUDENT AND FAMILY TAX SIMPLIFICATION ACT

HON. DANNY K. DAVIS

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, October 30, 2013

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, education is key to the economic well-being of our citizens and our democracy. Today, I am pleased to join my colleague, DIANE BLACK from Tennessee, in introducing the Student and Family Tax Simplification Act. This bipartisan bill simplifies our tax code and dramatically strengthens our investment in students and their families, expanding aid for the lowest-income students.

Tax-based aid represents more than half of all non-loan federal aid, playing an important role in promoting college affordability, access, and completion. As partners in the Ways and Means Education and Family Benefits Tax Working Group, Congressman BLACK and I heard from dozens of experts about the need to improve education tax benefits. There was surprising agreement among politically-diverse stakeholders about the problems of and promising reforms to tax-based education benefits. The Student and Family Tax Simplification Act

is a bipartisan effort to implement stakeholder recommendations for reform.

Education tax experts described current education tax benefits as complex and poorly targeted. The greatest agreement centered on creating one credit for current education costs to improve the simplicity, awareness, and use of tax benefits. Stakeholders highlighted that the complexity of multiple benefits makes it difficult for taxpayers to understand whether they qualify for a benefit and which benefit best meets their needs. Indeed, a study by the Government Accountability Office showed that 1.5 million tax filers who qualified for either the Tuition and Fees Deduction or the Lifetime Learning Credit in 2009 did not claim the credit or deduction; another 237,000 did not claim optimal benefits. To improve the effectiveness of the American Opportunity Tax Credit (AOTC), both conservative and progressive stakeholders urged policymakers to target benefits to low- and moderate-income taxpayers whose college enrollment and persistence decisions are more sensitive to cost.

The Student and Family Tax Simplification Act simplifies education benefits by consolidating the Hope Tax Credit, the Tuition and Fees Deduction, and the Lifetime Learning Credit into the AOTC, creating a single credit for current educational expenses. The bill also extends the AOTC permanently rather than allowing it to expire in 2017 and preserves the value of the credit over time by adjusting for inflation starting in 2018, an important provision given that college expenses have risen much quicker than inflation for many years.

In addition, the bill creates an improved, more robust education tax benefit for low-income students in multiple ways. It adopts the upper phase-out limits for the Hope tax credit adjusted for inflation, which focuses aid on families whose incomes are in the bottom 80% of income distribution. The bill also doubles the current phase-out range for single and joint filers to create a more gradual phase-out of the benefit and to reduce the effective marginal tax rate associated with the phase-out. These changes phase-out the credit for single tax filers between \$43,000 to \$63,000 (\$86,000 to \$126,000 for joint tax filers).

The bill expands aid to low-income students by increasing the amount of credit available and removing obstacles to claiming the credit. This bill increases the maximum refundable credit from \$1,000 to \$1,500. It also changes the process of awarding the credit from covering a proportion of total eligible expenses to covering the first qualified expenses. Currently, a family would have to have \$4,000 in expenses to claim the \$1,000 refundable credit; under the new bill, low-income families could claim the full \$1,500 refundable credit after only \$1,500 in eligible expenses, greatly enhancing the effectiveness of the credit for low-income families.

The bill also allows students to combine Pell grants and AOTC to address unmet financial need. Due to poor coordination between Pell grants and the tax code, an estimated 1 million college students with unmet financial need do not receive any benefit from the AOTC, with the vast majority of these students attending low-cost institutions such as community colleges. The bill improves coordination between the AOTC and Pell without double counting the same expenses as well as excludes Pell grants from taxation to simplify compliance.

In closing, the Student and Family Tax Simplification Act will help streamline education tax benefits, making it easier for students and families to understand and take advantage of education tax benefits. Further, it will substantially increase federal assistance for education for the lowest-income students and families, improving the affordability of higher education.

HONORING JO ANN GORA

HON. LUKE MESSER

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, October 30, 2013

Mr. MESSER. Mr. Speaker, I rise today to recognize Ball State University President Jo Ann Gora. After serving as President of Ball State for 10 years, President Gora announced she will be retiring from the position in June of 2014.

After serving as Provost and Vice President of Academic Affairs at Old Dominion University and then as Chancellor of the University of Massachusetts, Boston, Jo Ann Gora became the fourteenth President of Ball State in 2004. She is the first woman to serve as president of a public university in the history of the state of Indiana.

President Gora's dynamic leadership brought transformative improvements to the Ball State community. During her tenure as president, Ball State University undertook massive renovation and construction projects dramatically transforming the campus. The University raised more philanthropic funds than in the history of the institution. President Gora also oversaw the raising of admissions standards, and numerous academic programs achieved national rankings and recognition under her leadership.

I ask the entire 6th Congressional District to join me in honoring President Jo Ann Gora for her service as the president of Ball State University. I am confident she will bring the same tenacity and leadership to the next chapter of her life.

CELEBRATING THE WORK OF
TEMPLE MAYOR DANNY DUNN

HON. JOHN R. CARTER

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, October 30, 2013

Mr. CARTER. Mr. Speaker, I rise today to celebrate the work of Temple Mayor Danny Dunn. This eighth generation Texan honors his home state's illustrious past yet looks forward to its even brighter future.

Founded as a railroad construction camp in the 1880s, Temple quickly became home to hospitals, industry, and higher education. Over the years, the Temple area became an ideal place for military personnel to move to for their retirement.

A native son of Temple, Danny got his love of public service as a young boy attending civic events when others were playing flag football. His dreams of becoming Temple's Mayor came true in 2012 and he's made the most of his time in office. He's focused his energies on building and improving his hometown through strategic growth and development, while maintaining Temple's current infrastructure.